IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICITON

CENTRAL EXCISE APPEAL NO.4 OF 2007

The Commissioner of Central Excise
& Customs .. Appellant.

Versus

Ashish Vasantrao Patil .. Respondent.

Mrs.S.V. Bharucha with Mr.N.D. Sharma & Mr.H.P. Chaturvedi with Mr.S.D. Bhosale for the Appellant.

CORAM : F.I. REBELLO &
J.P. DEVADHAR, JJ.

DATED : 18TH OCTOBER, 2007.

P.C. :

1. Revenue is in appeal against the order of CESTAT dated 15-2-2006. By that order, for the reasons set out in para 4, the learned Tribunal considered the power conferred on it under Section 80 of the Finance Act, 1994 exercised its discretion and reduced penalty to the sum of Rs.4,000/-. We have taken a view that considering Section 76 and 80, it is open to the Tribunal to exercise such discretion. Once the discretion is exercised and we find that there are germane reasons recorded, the question of law as framed would not arise. Consequently the appeal is dismissed.

(F.I. REBELLO, J.)

(J.P. DEVADHAR, J.)